

MOTOR FUELS UPDATE

DEPARTMENT OF REVENUE



Volume 7, Edition 2

Quarterly

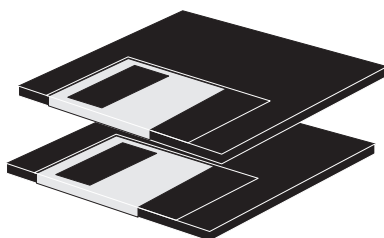
April 1997

Three Electronic Filing Options

As more of you maintain your business records on computer, we are receiving inquiries as to how your computer can assist you in filing your motor fuel returns, reports, and schedules. We have three options from which you may choose:

✓ **Use Our Software**

We can provide you, free of charge, software that operates on DOS; Windows is not required. It enables you to file your Nebraska motor fuel tax returns by using your personal computer. This software is provided to you on three disks and remains in your PC. With this option, you must enter the required form and schedule information and the software will calculate your returns for you. You then send your "returns" to us by either mailing the disk or



transmitting the data electronically through TaxConnect.

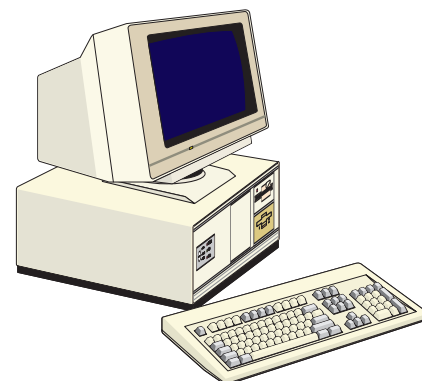
✓ **Create Your Own Software**

A second option enables you to recreate our EDI software within your own computer system. We provide you with a manual which contains all the necessary information to create this software. We find that this option is especially attractive to the largest filers. Again, this is available free of charge.

✓ **Reformat Your Existing Data**

Finally, the newest option allows you to extract information from your existing software programs, save it as an ASCII file, and send it to us on disk. The advantages of this option are obvious.

First, you do not need to reenter the data. We can use your data. The only requirement is that the data be arranged in the same sequence as our motor fuel forms and schedules and all required information, such as FEIN numbers, be included. We will provide you detailed



mapping instructions that will allow you to properly format your data. If you so choose, you may calculate your return on your spreadsheet program.

Secondly, this option does not require you to load any additional software into your PC. By merely creating the appropriate ASCII files each month, you have completed the schedule portion of your return. As for the return itself, you may either complete the paper return and enclose it with your "schedule disks," create an additional ASCII file formatted by return line number, inserting the appropriate entries for each line, or calculate the return on your spreadsheet program.

Of course you still must remit the appropriate amount of tax, which can either be in the form of a check or an electronic funds transfer.

BLENDING AGENTS

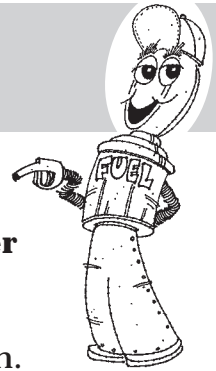
While most of us are familiar with the tax consequences of blending ethanol with gasoline to produce gasohol, we are beginning to notice that certain products are being blended with diesel. Two of the more popular blending agents appear to be kerosene and soybean oil.

Kerosene is normally blended with diesel only in the colder months to enhance the ability of the diesel to flow and prevent its jelling at low temperatures. With regard to soybean oil, it is being blended with diesel due to its lubricating qualities. It appears soybean oil may be blended year around.

Whether the product is kerosene or soybean oil, blenders are reminded that when any product is blended with undyed diesel, motor fuel tax is due. If you are blending these products and are unsure of how to report the tax, contact your account representative or call Motor Fuels Taxpayer Assistance.

MOTOR FUELS TAX RATE

The Nebraska motor fuels tax rate for **1997 second quarter** (April 1 through June 30, 1997) is **24.9 cents per gallon.**



FOR MOTOR FUELS TAXPAYER ASSISTANCE

Call your account representative or toll free 1-800-554-FUEL (1-800-554-3835).

Lincoln residents call 471-5730.

For *TT (Text Telephone), dial 1-800-382-9309.



*Telecommunication Device for the Deaf (TDD) is designated by the use of "TT," which is consistent with the Americans with Disabilities Act.

OR CONTACT:

**Motor Fuels Division
301 Centennial Mall South
P.O. Box 98904
Lincoln, NE 68509-8904**

If you have received a duplicate mailing or would like to subscribe, please call 1-800-554-3835

Published Quarterly by the
Motor Fuels Division
P.O. Box 98904
Lincoln, NE 68509-8904



P.O. Box 98904
Lincoln, Nebraska 68509-8904

Bulk Rate
U.S. POSTAGE
PAID
Lincoln, Nebraska
Permit No. 212

Subscriptions are free

State Tax Commissioner
M. Berri Balka
Motor Fuels Division Administrator
Janet Stege